



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Adams County		
Unit Code:	001/000/00	County:	ADAMS
Fiscal Year End:	11/30/2002		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,762,492		
Equalized Assessed Valuation:	\$659,432,658		
Population:	67,937		
Employees:			
	Full Time:	310	
	Part Time:	44	
	Salaries Paid:	\$9,536,500	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$9,445,535	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$139	\$257	\$242
Revenue Collected During FY 02:	\$20,163,753	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$20,009,367	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$297	\$341	\$327
Per Capita Expenditures:	\$295	\$334	\$321
Revenues over (under) Expenditures:	\$154,386	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	44.73%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$8,950,921	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$132	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,802,715	\$2,229,544	\$68,594
Total Unreserved Funds:	\$3,148,206	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$5,930,000	\$6,040,405	\$1,053,309
Per Capita Debt:	\$87	\$86	\$52
General Obligation Debt over EAV:	0.90%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Alexander County**

Unit Code: **002/000/00** County: **ALEXANDER**

Fiscal Year End: **11/30/2002**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,449,715**

Equalized Assessed Valuation: **\$40,392,717**

Population: **9,590**

Employees:

Full Time:	65
Part Time:	6
Salaries Paid:	\$1,656,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$3,320,504	\$2,448,997	\$2,397,290
Per Capita Beginning Fund Balance:	\$346	\$371	\$357
Revenue Collected During FY 02:	\$5,252,090	\$3,145,464	\$2,521,693
Expenditures During FY 02:	\$5,206,500	\$3,057,518	\$2,465,073
Per Capita Revenue:	\$548	\$470	\$469
Per Capita Expenditures:	\$543	\$458	\$435
Revenues over (under) Expenditures:	\$45,590	\$87,946	\$45,590
Ratio of Fund Balance to Expenditures:	66.47%	84.26%	83.63%
Ending Fund Balance for FY 02:	\$3,460,868	\$2,544,589	\$2,366,995
Per Capita Ending Fund Balance:	\$361	\$384	\$361

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$173,133	\$
Total Unreserved Funds:	\$3,460,868	\$2,371,450	\$2,216,322

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$1,717	\$56,885	\$1,717
Per Capita Debt:	\$	\$9	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$123,231	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$22	\$
Revenue Collected During FY 02:	\$	\$133,556	\$
Expenditures During FY 02:	\$	\$130,305	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	\$3,251	\$
Ratio of Retained Earnings to Expenditures:	0.00%	40.78%	0.00%
Ending Retained Earnings for FY 02:	\$	\$132,246	\$
Per Capita Ending Retained Earnings:	\$	\$24	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$4,187,528	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$237	\$257	\$242
Revenue Collected During FY 02:	\$7,316,381	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$6,939,396	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$415	\$341	\$327
Per Capita Expenditures:	\$394	\$334	\$321
Revenues over (under) Expenditures:	\$376,985	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	67.11%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$4,656,732	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$264	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,017,536	\$2,229,544	\$68,594
Total Unreserved Funds:	\$639,196	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$2,023,672	\$6,040,405	\$1,053,309
Per Capita Debt:	\$115	\$86	\$52
General Obligation Debt over EAV:	1.42%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Boone County

Unit Code: 004/000/00 **County:** BOONE

Fiscal Year End: 11/30/2002

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,876,168

Equalized Assessed Valuation: \$667,868,883

Population: 41,786

Employees:

Full Time: 296

Part Time:

Salaries Paid: \$7,900,934

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$14,889,515	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$356	\$257	\$242
Revenue Collected During FY 02:	\$14,859,828	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$13,352,617	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$356	\$341	\$327
Per Capita Expenditures:	\$320	\$334	\$321
Revenues over (under) Expenditures:	\$1,507,211	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	120.34%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$16,068,122	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$385	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,229,544	\$68,594
Total Unreserved Funds:	\$16,078,967	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$8,575,000	\$6,040,405	\$1,053,309
Per Capita Debt:	\$205	\$86	\$52
General Obligation Debt over EAV:	1.28%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$68,284	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$2	\$18	\$
Revenue Collected During FY 02:	\$151,038	\$1,518,120	\$
Expenditures During FY 02:	\$300,629	\$1,742,246	\$
Per Capita Revenue:	\$4	\$33	\$
Per Capita Expenditures:	\$7	\$35	\$
Operating Income (loss):	-\$149,591	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	12.07%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$36,293	\$492,992	\$
Per Capita Ending Retained Earnings:	\$1	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00** County: **BROWN**

Fiscal Year End: **11/30/2002**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,490,524**

Equalized Assessed Valuation: **\$48,816,700**

Population: **6,950**

Employees:

Full Time: **61**

Part Time: **58**

Salaries Paid: **\$1,090,549**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$3,124,265	\$2,448,997	\$2,397,290
Per Capita Beginning Fund Balance:	\$450	\$371	\$357
Revenue Collected During FY 02:	\$4,316,100	\$3,145,464	\$2,521,693
Expenditures During FY 02:	\$3,752,140	\$3,057,518	\$2,465,073
Per Capita Revenue:	\$621	\$470	\$469
Per Capita Expenditures:	\$540	\$458	\$435
Revenues over (under) Expenditures:	\$563,960	\$87,946	\$45,590
Ratio of Fund Balance to Expenditures:	98.30%	84.26%	83.63%
Ending Fund Balance for FY 02:	\$3,688,225	\$2,544,589	\$2,366,995
Per Capita Ending Fund Balance:	\$531	\$384	\$361

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$173,133	\$
Total Unreserved Funds:	\$3,688,225	\$2,371,450	\$2,216,322

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$104,073	\$56,885	\$1,717
Per Capita Debt:	\$15	\$9	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$	\$123,231	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$22	\$
Revenue Collected During FY 02:	\$	\$133,556	\$
Expenditures During FY 02:	\$	\$130,305	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	\$3,251	\$
Ratio of Retained Earnings to Expenditures:	0.00%	40.78%	0.00%
Ending Retained Earnings for FY 02:	\$	\$132,246	\$
Per Capita Ending Retained Earnings:	\$	\$24	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Bureau County

Unit Code: 006/000/00 **County:** BUREAU

Fiscal Year End: 11/30/2002

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,016,793

Equalized Assessed Valuation: \$467,285,098

Population: 35,280

Employees:

Full Time:	250
Part Time:	95
Salaries Paid:	\$5,353,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$6,665,000	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$189	\$257	\$242
Revenue Collected During FY 02:	\$8,778,327	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$8,080,275	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$249	\$341	\$327
Per Capita Expenditures:	\$229	\$334	\$321
Revenues over (under) Expenditures:	\$698,052	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	90.23%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$7,290,566	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$207	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,229,544	\$68,594
Total Unreserved Funds:	\$7,290,566	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$99,099	\$6,040,405	\$1,053,309
Per Capita Debt:	\$3	\$86	\$52
General Obligation Debt over EAV:	0.00%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	-\$3,056,592	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	-\$87	\$18	\$
Revenue Collected During FY 02:	\$3,950,195	\$1,518,120	\$
Expenditures During FY 02:	\$3,977,619	\$1,742,246	\$
Per Capita Revenue:	\$112	\$33	\$
Per Capita Expenditures:	\$113	\$35	\$
Operating Income (loss):	-\$27,424	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	-73.48%	66.47%	0.00%
Ending Retained Earnings for FY 02:	-\$2,922,888	\$492,992	\$
Per Capita Ending Retained Earnings:	-\$83	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2002		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,788,198		
Equalized Assessed Valuation:	\$45,216,669		
Population:	5,084		
Employees:			
	Full Time:	40	
	Part Time:	9	
	Salaries Paid:	\$1,198,275	

Blended Component Units

Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$2,811,412	\$2,448,997	\$2,397,290
Per Capita Beginning Fund Balance:	\$553	\$371	\$357
Revenue Collected During FY 02:	\$3,723,930	\$3,145,464	\$2,521,693
Expenditures During FY 02:	\$3,695,095	\$3,057,518	\$2,465,073
Per Capita Revenue:	\$732	\$470	\$469
Per Capita Expenditures:	\$727	\$458	\$435
Revenues over (under) Expenditures:	\$28,835	\$87,946	\$45,590
Ratio of Fund Balance to Expenditures:	76.87%	84.26%	83.63%
Ending Fund Balance for FY 02:	\$2,840,247	\$2,544,589	\$2,366,995
Per Capita Ending Fund Balance:	\$559	\$384	\$361

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$173,133	\$
Total Unreserved Funds:	\$2,840,247	\$2,371,450	\$2,216,322

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$	\$56,885	\$1,717
Per Capita Debt:	\$	\$9	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$153,202	\$123,231	\$
Per Capita Beginning Retained Earnings for FY 02:	\$30	\$22	\$
Revenue Collected During FY 02:	\$52,149	\$133,556	\$
Expenditures During FY 02:	\$38,288	\$130,305	\$
Per Capita Revenue:	\$10	\$24	\$
Per Capita Expenditures:	\$8	\$23	\$
Operating Income (loss):	\$13,861	\$3,251	\$
Ratio of Retained Earnings to Expenditures:	436.33%	40.78%	0.00%
Ending Retained Earnings for FY 02:	\$167,063	\$132,246	\$
Per Capita Ending Retained Earnings:	\$33	\$24	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="59"/>
Part Time:	<input type="text" value="61"/>
Salaries Paid:	<input type="text" value="\$1,714,679"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	<input type="text" value="\$3,914,247"/>	<input type="text" value="\$11,563,688"/>	<input type="text" value="\$6,476,820"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$235"/>	<input type="text" value="\$257"/>	<input type="text" value="\$242"/>
Revenue Collected During FY 02:	<input type="text" value="\$5,196,092"/>	<input type="text" value="\$16,020,850"/>	<input type="text" value="\$8,799,945"/>
Expenditures During FY 02:	<input type="text" value="\$5,183,368"/>	<input type="text" value="\$15,613,624"/>	<input type="text" value="\$8,563,673"/>
Per Capita Revenue:	<input type="text" value="\$312"/>	<input type="text" value="\$341"/>	<input type="text" value="\$327"/>
Per Capita Expenditures:	<input type="text" value="\$311"/>	<input type="text" value="\$334"/>	<input type="text" value="\$321"/>
Revenues over (under) Expenditures:	<input type="text" value="\$12,724"/>	<input type="text" value="\$407,227"/>	<input type="text" value="\$132,586"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="75.76%"/>	<input type="text" value="79.89%"/>	<input type="text" value="72.12%"/>
Ending Fund Balance for FY 02:	<input type="text" value="\$3,926,971"/>	<input type="text" value="\$11,864,508"/>	<input type="text" value="\$6,628,799"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$236"/>	<input type="text" value="\$264"/>	<input type="text" value="\$243"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$14,545"/>	<input type="text" value="\$2,229,544"/>	<input type="text" value="\$68,594"/>
Total Unreserved Funds:	<input type="text" value="\$3,912,426"/>	<input type="text" value="\$9,629,032"/>	<input type="text" value="\$6,126,017"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	<input type="text" value="\$536,586"/>	<input type="text" value="\$6,040,405"/>	<input type="text" value="\$1,053,309"/>
Per Capita Debt:	<input type="text" value="\$32"/>	<input type="text" value="\$86"/>	<input type="text" value="\$52"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="0.38%"/>	<input type="text" value="0.00%"/>



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="98"/>
Part Time:	<input type="text" value="37"/>
Salaries Paid:	<input type="text" value="\$1,356,406"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	<input type="text" value="\$6,506,301"/>	<input type="text" value="\$11,563,688"/>	<input type="text" value="\$6,476,820"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$475"/>	<input type="text" value="\$257"/>	<input type="text" value="\$242"/>
Revenue Collected During FY 02:	<input type="text" value="\$5,894,188"/>	<input type="text" value="\$16,020,850"/>	<input type="text" value="\$8,799,945"/>
Expenditures During FY 02:	<input type="text" value="\$6,268,475"/>	<input type="text" value="\$15,613,624"/>	<input type="text" value="\$8,563,673"/>
Per Capita Revenue:	<input type="text" value="\$430"/>	<input type="text" value="\$341"/>	<input type="text" value="\$327"/>
Per Capita Expenditures:	<input type="text" value="\$458"/>	<input type="text" value="\$334"/>	<input type="text" value="\$321"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$374,287"/>	<input type="text" value="\$407,227"/>	<input type="text" value="\$132,586"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="96.78%"/>	<input type="text" value="79.89%"/>	<input type="text" value="72.12%"/>
Ending Fund Balance for FY 02:	<input type="text" value="\$6,066,549"/>	<input type="text" value="\$11,864,508"/>	<input type="text" value="\$6,628,799"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$443"/>	<input type="text" value="\$264"/>	<input type="text" value="\$243"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$2,229,544"/>	<input type="text" value="\$68,594"/>
Total Unreserved Funds:	<input type="text" value="\$6,066,549"/>	<input type="text" value="\$9,629,032"/>	<input type="text" value="\$6,126,017"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	<input type="text" value="\$126,153"/>	<input type="text" value="\$6,040,405"/>	<input type="text" value="\$1,053,309"/>
Per Capita Debt:	<input type="text" value="\$9"/>	<input type="text" value="\$86"/>	<input type="text" value="\$52"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="0.38%"/>	<input type="text" value="0.00%"/>



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2002

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$92,817,994

Equalized Assessed Valuation:

\$2,223,911,599

Population:

183,159

Employees:

Full Time:

788

Part Time:

53

Salaries Paid:

\$27,273,589

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 02:	\$31,644,023	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$173	\$257	\$242
Revenue Collected During FY 02:	\$50,303,266	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$51,888,844	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$275	\$341	\$327
Per Capita Expenditures:	\$283	\$334	\$321
Revenues over (under) Expenditures:	-\$1,585,578	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	55.78%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$28,944,498	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$158	\$264	\$243

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$942,611	\$2,229,544	\$68,594
Total Unreserved Funds:	\$28,001,887	\$9,629,032	\$6,126,017

Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 02:	\$36,520,705	\$6,040,405	\$1,053,309
Per Capita Debt:	\$199	\$86	\$52
General Obligation Debt over EAV:	1.60%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$6,400,050	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$35	\$18	\$
Revenue Collected During FY 02:	\$9,650,674	\$1,518,120	\$
Expenditures During FY 02:	\$9,736,840	\$1,742,246	\$
Per Capita Revenue:	\$53	\$33	\$
Per Capita Expenditures:	\$53	\$35	\$
Operating Income (loss):	-\$86,166	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	63.86%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$6,217,936	\$492,992	\$
Per Capita Ending Retained Earnings:	\$34	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Christian County**

Unit Code: **011/000/00** County: **CHRISTIAN**

Fiscal Year End: **11/30/2002**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,678,670**

Equalized Assessed Valuation: **\$391,629,800**

Population: **34,418**

Employees:

Full Time:	160
Part Time:	30
Salaries Paid:	\$4,352,771

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$8,980,526	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$261	\$257	\$242
Revenue Collected During FY 02:	\$9,434,993	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$9,773,328	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$274	\$341	\$327
Per Capita Expenditures:	\$284	\$334	\$321
Revenues over (under) Expenditures:	-\$338,335	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	105.60%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$10,320,847	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$300	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,229,544	\$68,594
Total Unreserved Funds:	\$10,320,847	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$2,771,822	\$6,040,405	\$1,053,309
Per Capita Debt:	\$81	\$86	\$52
General Obligation Debt over EAV:	0.68%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="75"/>
Part Time:	<input type="text" value="60"/>
Salaries Paid:	<input type="text" value="\$2,391,183"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	<input type="text" value="\$4,102,828"/>	<input type="text" value="\$11,563,688"/>	<input type="text" value="\$6,476,820"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$241"/>	<input type="text" value="\$257"/>	<input type="text" value="\$242"/>
Revenue Collected During FY 02:	<input type="text" value="\$6,418,682"/>	<input type="text" value="\$16,020,850"/>	<input type="text" value="\$8,799,945"/>
Expenditures During FY 02:	<input type="text" value="\$7,283,873"/>	<input type="text" value="\$15,613,624"/>	<input type="text" value="\$8,563,673"/>
Per Capita Revenue:	<input type="text" value="\$377"/>	<input type="text" value="\$341"/>	<input type="text" value="\$327"/>
Per Capita Expenditures:	<input type="text" value="\$428"/>	<input type="text" value="\$334"/>	<input type="text" value="\$321"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$865,191"/>	<input type="text" value="\$407,227"/>	<input type="text" value="\$132,586"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="51.13%"/>	<input type="text" value="79.89%"/>	<input type="text" value="72.12%"/>
Ending Fund Balance for FY 02:	<input type="text" value="\$3,724,365"/>	<input type="text" value="\$11,864,508"/>	<input type="text" value="\$6,628,799"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$219"/>	<input type="text" value="\$264"/>	<input type="text" value="\$243"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$2,229,544"/>	<input type="text" value="\$68,594"/>
Total Unreserved Funds:	<input type="text" value="\$3,724,365"/>	<input type="text" value="\$9,629,032"/>	<input type="text" value="\$6,126,017"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	<input type="text" value="\$631,065"/>	<input type="text" value="\$6,040,405"/>	<input type="text" value="\$1,053,309"/>
Per Capita Debt:	<input type="text" value="\$37"/>	<input type="text" value="\$86"/>	<input type="text" value="\$52"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="0.38%"/>	<input type="text" value="0.00%"/>



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Clay County

Unit Code: 013/000/00

County: CLAY

Fiscal Year End:

11/30/2002

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,087,432

Equalized Assessed Valuation:

\$95,950,000

Population:

14,460

Employees:

Full Time:

200

Part Time:

106

Salaries Paid:

\$5,575,804

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 02:	\$4,844,033	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$335	\$257	\$242
Revenue Collected During FY 02:	\$4,474,585	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$4,407,567	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$309	\$341	\$327
Per Capita Expenditures:	\$305	\$334	\$321
Revenues over (under) Expenditures:	\$67,018	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	111.76%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$4,926,040	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$341	\$264	\$243

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,229,544	\$68,594
Total Unreserved Funds:	\$4,926,040	\$9,629,032	\$6,126,017

Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 02:	\$7,555,000	\$6,040,405	\$1,053,309
Per Capita Debt:	\$522	\$86	\$52
General Obligation Debt over EAV:	0.00%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	CLINTON
Fiscal Year End:	11/30/2002		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,812,147		
Equalized Assessed Valuation:	\$328,077,654		
Population:	33,944		
Employees:			
	Full Time:	95	
	Part Time:	80	
	Salaries Paid:	\$3,952,890	

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$8,529,778	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$251	\$257	\$242
Revenue Collected During FY 02:	\$11,085,157	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$9,642,493	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$327	\$341	\$327
Per Capita Expenditures:	\$284	\$334	\$321
Revenues over (under) Expenditures:	\$1,442,664	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	97.02%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$9,355,539	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$276	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,229,544	\$68,594
Total Unreserved Funds:	\$9,355,539	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$5,060,000	\$6,040,405	\$1,053,309
Per Capita Debt:	\$149	\$86	\$52
General Obligation Debt over EAV:	0.57%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	COLES
Fiscal Year End:	11/30/2002		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,767,313		
Equalized Assessed Valuation:	\$526,425,236		
Population:	53,196		
Employees:			
	Full Time:	208	
	Part Time:	26	
	Salaries Paid:	\$6,894,413	

Blended Component Units

Number Submitted = 1
Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$9,379,060	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$176	\$257	\$242
Revenue Collected During FY 02:	\$13,851,503	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$13,652,543	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$260	\$341	\$327
Per Capita Expenditures:	\$257	\$334	\$321
Revenues over (under) Expenditures:	\$198,960	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	71.20%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$9,720,948	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$183	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$119,253	\$2,229,544	\$68,594
Total Unreserved Funds:	\$9,601,695	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$3,786,732	\$6,040,405	\$1,053,309
Per Capita Debt:	\$71	\$86	\$52
General Obligation Debt over EAV:	0.34%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 02:	\$197,314	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$4	\$18	\$
Revenue Collected During FY 02:	\$405,949	\$1,518,120	\$
Expenditures During FY 02:	\$370,683	\$1,742,246	\$
Per Capita Revenue:	\$8	\$33	\$
Per Capita Expenditures:	\$7	\$35	\$
Operating Income (loss):	\$35,266	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	62.74%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$232,580	\$492,992	\$
Per Capita Ending Retained Earnings:	\$4	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Crawford County

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2002

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,344,148

Equalized Assessed Valuation:

\$214,936,386

Population:

20,251

Employees:

Full Time:

77

Part Time:

35

Salaries Paid:

\$2,492,587

Blended Component Units

Number Submitted = 3

708 Board

Crawford County 911 Board

Crawford County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 02:	\$3,881,129	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$192	\$257	\$242
Revenue Collected During FY 02:	\$6,312,097	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$6,260,891	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$312	\$341	\$327
Per Capita Expenditures:	\$309	\$334	\$321
Revenues over (under) Expenditures:	\$51,206	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	75.03%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$4,697,555	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$232	\$264	\$243

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,017	\$2,229,544	\$68,594
Total Unreserved Funds:	\$4,689,538	\$9,629,032	\$6,126,017

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 02:	\$802,830	\$6,040,405	\$1,053,309
Per Capita Debt:	\$40	\$86	\$52
General Obligation Debt over EAV:	0.00%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Cumberland County

Unit Code: 018/000/00 County: CUMBERLAN

Fiscal Year End: 11/30/2002

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,689,306

Equalized Assessed Valuation: \$91,835,916

Population: 11,253

Employees:

Full Time: 54

Part Time: 13

Salaries Paid: \$1,506,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 02:	\$1,027,152	\$11,563,688	\$6,476,820
Per Capita Beginning Fund Balance:	\$91	\$257	\$242
Revenue Collected During FY 02:	\$3,723,652	\$16,020,850	\$8,799,945
Expenditures During FY 02:	\$3,255,840	\$15,613,624	\$8,563,673
Per Capita Revenue:	\$331	\$341	\$327
Per Capita Expenditures:	\$289	\$334	\$321
Revenues over (under) Expenditures:	\$467,812	\$407,227	\$132,586
Ratio of Fund Balance to Expenditures:	38.49%	79.89%	72.12%
Ending Fund Balance for FY 02:	\$1,253,235	\$11,864,508	\$6,628,799
Per Capita Ending Fund Balance:	\$111	\$264	\$243

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$71,489	\$2,229,544	\$68,594
Total Unreserved Funds:	\$1,181,746	\$9,629,032	\$6,126,017

Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 02:	\$3,890,150	\$6,040,405	\$1,053,309
Per Capita Debt:	\$346	\$86	\$52
General Obligation Debt over EAV:	4.06%	0.38%	0.00%



Fiscal Year 2002

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 02:	\$	\$631,418	\$
Per Capita Beginning Retained Earnings for FY 02:	\$	\$18	\$
Revenue Collected During FY 02:	\$	\$1,518,120	\$
Expenditures During FY 02:	\$	\$1,742,246	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$224,126	\$
Ratio of Retained Earnings to Expenditures:	0.00%	66.47%	0.00%
Ending Retained Earnings for FY 02:	\$	\$492,992	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$